

53B-14-107 Judicial review of order -- Filing complaint -- Hearing de novo -- Stay of action on lien by tax commission.

- (1) Judicial review of an order of a hearing examiner issued under Section 53B-14-105 is obtained by any party by filing a complaint with the district court within 20 days after the date of the order.
- (2) If a complaint is filed, the matter is heard by the district court de novo.
- (3) A notice of the filing of a complaint may be filed with the State Tax Commission and, if filed, the tax commission shall take no action with respect to the lien created under Section 53B-14-106 until the matter is finally disposed of by the district court or on appeal from the district court, except as provided in this chapter.

Enacted by Chapter 167, 1987 General Session